721—21.801 (423B) Form of ballot for local option tax elections. If questions pertaining to more than one of the authorized local option taxes are submitted at a single election, all of the public measures shall be printed on the same ballot. The form of ballots to be used throughout the state of Iowa for the purpose of submitting questions pertaining to local option taxes shall be as follows:

**21.801(1)** Local sales and services tax propositions. Sales and services tax propositions shall be submitted to the voters of an entire county. If the election is being held for the voters to decide whether to impose the tax in a county where a local option sales and services tax has previously been approved for part of the county, the question of imposition shall be voted upon in all parts of the county where the tax has not been approved. If the election is being held for the voters to decide whether to repeal the tax in a county where a local option sales and services tax has previously been approved for part of the county, the question of repeal shall be voted upon in all parts of the county where the tax was previously imposed. If the election is being held for the voters to decide whether to change the rate or use of the tax in a county where a local option sales and services tax has previously been approved for part of the county, the question of rate or use change shall be voted upon in all parts of the county where the tax was previously imposed.

The ballot submitted to the voters of each incorporated area and the unincorporated area of the county shall show the intended uses for that jurisdiction. The ballot submitted to the voters in contiguous cities within a county shall show the intended uses and repeal dates, if not uniform, for each of the contiguous cities. The ballots shall be in substantially the following form:

a. Imposition question for voters in a single city or the unincorporated area of the county:

(Insert letter to be assigned by the commissioner)

SHALL TH	HE FOLLOWI	NG PUBLIC MEASURE BE ADO	OPTED? YES □
			NO □
Summa	ary: To author	rize imposition of a local sales and	d services tax in the [city
of	] [1	unincorporated area of the county of	of], at the
rate of	percent (	%) to be effective on	(month and day),
(yea	r).		

(Insert in substantially the following form the entire text of the proposed public measure immediately below the summary on all paper ballots as provided in Iowa Code section 49.45. Counties using special paper ballots which are read by computerized tabulating equipment may summarize the question on the ballot and post the complete text as provided in Iowa Code section 52.25 as amended by 2009 Iowa Acts, House File 475.)

A local sales and services tax shall be	imposed in the [city of	]
[unincorporated area of the county of	] at the rate of	percent
( %) to be effective on	(month and day),	_ (year).
Revenues from the sales and services ta	x shall be allocated as follow	ws:
(Choose one or more of the following:)		
for property tax relie	f (insert percentage or dollar	amount)]
for property tax relief	(insert percentage or dollar	amount) in the
unincorporated area of the county of	1	
for property tax relief	(insert percentage or dollar	amount) in the
county of]		
The specific purpose (or purposes) for	r which the revenues shall	otherwise be
expended is (are):		
(List specific purp	ose or purposes)	

b. Imposition question for voters in contiguous cities:
(Insert letter to be assigned by the commissioner)
SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED? YES $\square$ NO $\square$
Summary: To authorize imposition of a local sales and services tax in the cities of
(Insert in substantially the following form the entire text of the proposed public measure immediately below the summary on all paper ballots as provided in Iowa Code section 49.45. Counties using special paper ballots which are read by computerized tabulating equipment may summarize the question on the ballot and post the complete text as provided in Iowa Code section 52.25 as amended by 2009 Iowa Acts, House File 475.)
A local sales and services tax shall be imposed in the cities of,
FOR THE CITY OF:
FOR THE CITY OF
FOR THE CITY OF :  for property tax relief (insert percentage or dollar amount)  The specific purpose (or purposes) for which the revenues shall otherwise be expended is (are):  (List specific purpose or purposes)
c. Imposition question with an automatic repeal date for voters in a single city or the unincorporated area of the county:
(Insert letter to be assigned by the commissioner)
SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED?  YES □  NO □

Summary: To authorize imposition of a local sales and services tax in the [city
of ] [unincorporated area of the county of ], at the
rate of percent (%) to be effective from (month and day), (year).
(year), until (month and day), (year).
(Insert in substantially the following form the entire text of the proposed public measure immediately below the summary on all paper ballots as provided in Iowa Code section 49.45. Counties using special paper ballots which are read by computerized tabulating equipment may summarize the question on the ballot and post the complete text as provided in Iowa Code section 52.25 as amended by 2009 Iowa Acts, House File 475.)
A local sales and services tax shall be imposed in the [city of]  [unincorporated area of the county of] at the rate ofpercent  (%) to be effective from (month and day), (year), until  (month and day), (year).  Revenues from the sales and services tax shall be allocated as follows:
(Choose one or more of the following:)
[ for property tax relief (insert percentage or dollar amount)]
for property tax relief (insert percentage or dollar amount) in the
unincorporated area of the county of]  [ for property tax relief (insert percentage or dollar amount) in the
[ for property tax relief (insert percentage or dollar amount) in the
county of
The specific purpose (or purposes) for which the revenues shall otherwise be expended is (are):
(List specific purpose or purposes)
d. Imposition question with an automatic repeal date for voters in contiguous cities:
(Insert letter to be assigned by the commissioner)
SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED? YES $\square$ NO $\square$
Summary: To authorize imposition of a local sales and services tax in the cities of,, (list additional cities, if applicable) at
the rate of percent (%) to be effective from (month and day), (year), until (month and day), (year).
(Insert in substantially the following form the entire text of the proposed public measure immediately below the summary on all paper ballots as provided in Iowa Code section 49.45. Counties using special paper ballots which are read by computerized tabulating equipment may summarize the question on the ballot and post the complete text as provided in Iowa Code section 52.25 as amended by 2009 Iowa Acts, House File 475.)
A local sales and services tax shall be imposed in the cities of,

Revenues from the sales and services tax are to be allocated as follows:

Expended is (are):  (List specific purpose or purposes)  FOR THE CITY OF
(List specific purpose or purposes)  FOR THE CITY OF for property tax relief (insert percentage or dollar amount)  The specific purpose (or purposes) for which the revenues shall otherwise be expended is (are):  (List specific purpose or purposes)  FOR THE CITY OF :  for property tax relief (insert percentage or dollar amount)  The specific purpose (or purposes) for which the revenues shall otherwise be expended is (are):  (List specific purpose or purposes)
for property tax relief (insert percentage or dollar amount) The specific purpose (or purposes) for which the revenues shall otherwise be expended is (are):  (List specific purpose or purposes)  FOR THE CITY OF
The specific purpose (or purposes) for which the revenues shall otherwise be expended is (are):  (List specific purpose or purposes)  FOR THE CITY OF
FOR THE CITY OF
The specific purpose (or purposes) for which the revenues shall otherwise be expended is (are):  (List specific purpose or purposes)
The specific purpose (or purposes) for which the revenues shall otherwise be expended is (are):  (List specific purpose or purposes)
expended is (are):  (List specific purpose or purposes)
(List specific purpose or purposes)
e. Repeal question for voters in a single city or the unincorporated area of the county:
(Insert letter to be assigned by the commissioner)
SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED? YES $\square$ NO $\square$
Summary: To authorize repeal of the percent (%) local sales and services tax in the [city of ] [unincorporated area of the county of ] effective (month and day), (year).
Insert in substantially the following form the entire text of the proposed public measure immediatelow the summary on all paper ballots as provided in Iowa Code section 49.45. Counties using speaper ballots which are read by computerized tabulating equipment may summarize the question of allot and post the complete text as provided in Iowa Code section 52.25 as amended by 2009 Iowa Alouse File 475.)
The percent (%) local sales and services tax shall be repealed in the [city of] [unincorporated area of the county of] effective (month and day), (year).  Revenues from the sales and services tax have been allocated as follows:
(Choose one or more of the following:)  [ for property tax relief (insert percentage or dollar amount)]  [ for property tax relief (insert percentage or dollar amount) in the
unincorporated area of the county of]  [ for property tax relief (insert percentage or dollar amount) in the
county of] The specific purpose (or purposes) for which the revenues were otherwise expended
was (were): (List specific purpose or purposes)

(Insert letter to be assigned by the commissioner)

;	SHALL THE FOLLOWING PUBLIC MEASURE		YES □ NO □
:	Summary: To authorize repeal of the p services tax in the cities of,	percent (%) local sale	es and , (list
(	services tax in the cities of, additional cities, if applicable) effective (year).	(month and day),	
below the	n substantially the following form the entire text of the summary on all paper ballots as provided in Iowa allots which are read by computerized tabulating equal post the complete text as provided in Iowa Code secrile 475.)	Code section 49.45. Countie aipment may summarize the countries the countries that the countries are the countries are the countries.	s using spec question on t
1	The percent (%) local sales and the cities of,, applicable) effective (month and Revenues from the sales and services tax have	day), (list additional cit (year).	led in ies, if
]	FOR THE CITY OF		:
,	The specific purpose (or purposes) for which the was (were):		ended
	(List specific purpose or I	purposes)	
	FOR THE CITY OF for property tax relief (insert p The specific purpose (or purposes) for which the was (were):	percentage or dollar amount)	
	(List specific purpose or I	purposes)	
1	FOR THE CITY OF		
	for property tax relief (insert p The specific purpose (or purposes) for which the was (were):	percentage or dollar amount)	
	(List specific purpose or p	purposes)	
g.	Rate change question for voters in a single city or	the unincorporated area of th	e county:
	(Insert letter to be assigned by th	e commissioner)	
:	SHALL THE FOLLOWING PUBLIC MEASURE		YES □ NO □
	Summary: To authorize an increase (or decreand services tax to percent (%) in [unincorporated area of the county of (month and day), (year).	n the [city of] eff	sales

(Insert in substantially the following form the entire text of the proposed public measure immediately below the summary on all paper ballots as provided in Iowa Code section 49.45. Counties using special paper ballots which are read by computerized tabulating equipment may summarize the question on the ballot and post the complete text as provided in Iowa Code section 52.25 as amended by 2009 Iowa Acts, House File 475.)

The rate of the local sales and services tax s	shall be increased (or decreased) to
percent (%) in the [city of	[unincorporated area of the
county of effective	(month and day), (year).
The current rate is percent (%).	
Revenues from the sales and services tax a	are allocated as follows:
(Choose one or more of the following:)	
[ for property tax relief (in	sert percentage or dollar amount)]
for property tax relief (in	sert percentage or dollar amount) in the
unincorporated area of the county of for property tax relief (in	
for property tax relief (in	sert percentage or dollar amount) in the
county of	1.4 4 2 1.1
The specific purpose (or purposes) for which	ch the revenues are otherwise expended
is (are):	
(List specific purpose	e or purposes)
h. Rate change question for voters in contiguous	s cities:
(Insert letter to be assigned by	by the commissioner)
SHALL THE FOLLOWING PUBLIC MEASU	
	NO □
C T4	): 4l4
Summary: To authorize an increase (or de	crease) in the rate of the local sales and
services tax to percent ( %) in the c, (list additional cities, if applica	ible) offeetive (month
and day), (year).	tole) effective (month
and day), (year).	
(Insert in substantially the following form the entire te	ext of the proposed public measure immediately
below the summary on all paper ballots as provided in I	
paper ballots which are read by computerized tabulating	<b>.</b> .
ballot and post the complete text as provided in Iowa Co	
House File 475.)	
The rate of the local sales and services ta	ax shall be increased (or decreased) to
percent (%) in the cities of	
(list additional cities, if applicable) effective _	(month and day),
(year).	
Revenues from the sales and services tax a	are allocated as follows:
FOR THE CITY OF	
	sert percentage or dollar amount)
The specific purpose (or purposes) for which	1 0
is (are):	en the revenues are otherwise expended
(List specific purpose	e or purposes)

FOR THE CITY OF:
for property tax relief (insert percentage or dollar amount)
The specific purpose (or purposes) for which the revenues are otherwise expended is (are):
(List specific purpose or purposes)
FOR THE CITY OF : for property tax relief (insert percentage or dollar amount)
The specific purpose (or purposes) for which the revenues are otherwise expended is (are):
(List specific purpose or purposes)
<i>i</i> . Use change question for voters in a single city or the unincorporated area of the county:
(Insert letter to be assigned by the commissioner)
SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED? YES $\square$ NO $\square$
Summary: To authorize a change in the use of the percent (%) local sales and services tax in the [city of ] [unincorporated area of the county of ] effective (month and day), (year).
(Insert in substantially the following form the entire text of the proposed public measure immediately below the summary on all paper ballots as provided in Iowa Code section 49.45. Counties using special paper ballots which are read by computerized tabulating equipment may summarize the question on the ballot and post the complete text as provided in Iowa Code section 52.25 as amended by 2009 Iowa Acts House File 475.)
The use of the percent (%) local sales and services tax shall be changed in the [city of ] [unincorporated area of the county of ] effective (month and day), (year).
PROPOSED USES OF THE TAX:
If the change is approved, revenues from the sales and services tax shall be allocated as follows:  (Choose one or more of the following:)
[ for property tax relief (insert percentage or dollar amount)] [ for property tax relief (insert percentage or dollar amount) in the unincorporated area of the county of]
[ for property tax relief (insert percentage or dollar amount) in the county of]
The specific purpose (or purposes) for which the revenues shall otherwise be expended is (are):
(List specific purpose or purposes)
CURRENT USES OF THE TAX:

	Revenues from the sales and services tax are currently allocated as follows:
	(Choose one or more of the following:)
	[ for property tax relief (insert percentage or dollar amount)]
	[ for property tax relief (insert percentage or dollar amount) in the
	unincorporated area of the county of]
	for property tax relief (insert percentage or dollar amount) in the
	county of]
	The specific purpose (or purposes) for which the revenues are otherwise expended
	is (are):
	(List specific purpose or purposes)
j.	Use change question for voters in contiguous cities:
	(Insert letter to be assigned by the commissioner)
	SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED? YES $\square$ NO $\square$
	Summary: To authorize a change in the use of the percent (%) local
	sales and services tax in the cities of,, (list
	sales and services tax in the cities of
	and post the complete text as provided in Iowa Code section 52.25 as amended by 2009 Iowa Acts File 475.)
	The use of thepercent (%) local sales and services tax shall be changed in the cities of,, (list additional cities, if applicable) effective (month and day), (year).
	(================================
	PROPOSED USES OF THE TAX:
	If the change is approved, revenues from the sales and services tax are to be allocated as follows:
	FOR THE CITY OF:
	for property tax relief (insert percentage or dollar amount)
	The specific purpose (or purposes) for which the revenues shall otherwise be
	expended is (are):
	(List specific purpose or purposes)
	FOR THE CITY OF:
	for property tax relief (insert percentage or dollar amount)
	The specific purpose (or purposes) for which the revenues shall otherwise be
	expended is (are):
	(List specific purpose or purposes)
	FOR THE CITY OF:

for property tax relief (insert percentage or dollar amount)
The specific purpose (or purposes) for which the revenues shall otherwise be
expended is (are):
(List specific purpose or purposes)
CURRENT USES OF THE TAX:
FOR THE CITY OF:
for property tax relief (insert percentage or dollar amount)
The specific purpose (or purposes) for which the revenues are otherwise expended is (are):
(List specific purpose or purposes)
FOR THE CITY OF
FOR THE CITY OF:
for property tax relief (insert percentage or dollar amount)
The specific purpose (or purposes) for which the revenues are otherwise expended
is (are):
(List specific purpose or purposes)
FOR THE CITY OF:
for property tax relief (insert percentage or dollar amount)
The specific purpose (or purposes) for which the revenues are otherwise expended is (are):
(List specific purpose or purposes)
Imposition question with differing automatic repeal dates for voters in contiguous cities:
ter en d'arrect and a familie de la company
(Insert letter to be assigned by the commissioner)
SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED? YES
NO □
Summary: To authorize imposition of a local sales and services tax in the cities of
(list additional cities if applicable) at the rate
of percent ( %) to be effective from (month/day/year)
of
A local sales and services tax shall be imposed in the following cities at the rate of
percent (%) to be effective from (month/day/year) until
the date specified below and the revenues from the sales and services tax are to be
allocated as follows:
FOR THE CITY OF:
The tax shall be repealed on (month/day/year).
for property tax relief (insert percentage or dollar amount)
The specific purpose (or purposes) for which the revenues shall otherwise be
expended is (are):
expended is (aic).
FOR THE CITY OF : The tax shall be repealed on (month/day/year).
The tax shall be repealed on (month/day/year).
for property tax relief (insert percentage or dollar amount)

k.

The specific purpose (or purposes) for which the revenues shall otherwise be expended is (are):
FOR THE CITY OF:
The tax shall be repealed on (month/day/year) for property tax relief (insert percentage or dollar amount) The specific purpose (or purposes) for which the revenues shall otherwise be expended is (are):
21.801(2) For a local vehicle tax:
(Insert letter to be assigned by the commissioner)
SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED? YES $\Box$ NO $\Box$
Summary: To authorize the county of (insert name of county) to impose a local vehicle tax at the rate of dollars (\$) per vehicle and to exempt the following classes from the tax:
The revenues are to be expended as set forth in the text of the public measure.
(Insert in substantially the following form the entire text of the proposed public measure immediately below the summary on all paper ballots as provided in Iowa Code section 49.45. Counties using optical scan ballots which are read by automatic tabulating equipment may summarize the question on the ballot and post the complete text as provided in Iowa Code section 52.25 as amended by 2009 Iowa Acts, House File 475.)
The county of, Iowa shall be authorized to impose a local vehicle tax at the rate of dollars (\$) per vehicle and to exempt the following classes of vehicles from the tax:
(insert percentage or dollar amount) of the revenues is/are to be used for property tax relief.  The balance of the revenues is to be expended for: (List purposes for which remaining revenues will be used)
[ARC 8045B, IAB 8/26/09, effective 7/27/09]